The Honorable Deb Fischer  
454 Russell Senate Office Building  
United States Senate  
Washington, DC 20510

Dear Senator Fischer:

The undersigned organizations strongly oppose proposals that would politicize the charitable nonprofit and philanthropic community by repealing or weakening current federal tax law protections that prohibit 501(c)(3) organizations from endorsing, opposing, or contributing to political candidates.

Nonpartisanship is a cornerstone principle that has strengthened the public’s trust of the charitable community. In exchange for enjoying tax-exempt status and the ability to receive tax-deductible contributions, 501(c)(3) organizations – charitable nonprofits, including religious congregations, and foundations – agree to not engage in “any political campaign on behalf of (or in opposition to) any candidate for public office.”

That provision of law protects the integrity and independence of charitable nonprofits and foundations. It shields the entire 501(c)(3) community against the rancor of partisan politics so the charitable community can be a safe haven where individuals of all beliefs come together to solve community problems free from partisan divisions. It screens out doubts and suspicions regarding ulterior partisan motives of charitable organizations, as undoubtedly would occur if even just a few charitable organizations engaged in partisan politics. Nonpartisan credibility is critical to the ability of 501(c)(3) organizations to work with elected officials of all parties at the local, state, and federal levels to address community needs.

Charitable nonprofits, including religious congregations, are free to speak on important matters of the day and advocate on public policy issues and legislation. Private foundations, while barred from most lobbying activities, are free to engage in public debates, promote public education efforts, and fund a wide range of issue-focused activities. The relevant language in Section 501(c)(3) merely prohibits partisan campaign intervention, defined to include endorsing or opposing candidates for public office, publishing or distributing statements for or against candidates, or using tax-deductible and other resources to support partisan campaign activities.

We are united in opposing any and all efforts to weaken or repeal this longstanding protection in the federal tax code (sometimes called the Johnson Amendment) that President Eisenhower signed into law in 1954. Weakening the law by allowing leaders of individual 501(c)(3) entities to endorse candidates for public office and engage in some partisan electioneering activities would damage the integrity and effectiveness of all charitable organizations and spawn litigation as innovative partisans seek to expand gray areas in the proposed legislation. Repealing the Johnson Amendment, an approach promoted by the President and some in Congress, would damage the federal Treasury as people take tax deductions for political contributions they could then funnel through charitable nonprofits, undercut fair elections by providing a loophole to avoid campaign contribution disclosure laws, and empower politicians to exert pressure for access to foundation assets and charitable funds for their own partisan campaigns rather than for the public good.
We urge you to join us in opposing efforts to weaken and/or repeal the current law that for six decades has successfully protected the integrity and effectiveness of charitable nonprofits and foundations by keeping them apart from partisan politics.

Respectfully,

Nebraska

ALS in the Heartland Omaha
Arts in Motion Omaha
Asian Community & Cultural Center Omaha
Bemis Center for Contemporary Arts Omaha
Big Brothers Big Sisters of the Midlands Omaha
Brush Up Nebraska Paint-A-Thon Omaha
CASA for Lancaster County Lincoln
CEDARS Youth Services Lincoln
Community Action of Nebraska Lincoln
Community Action Partnership of Mid-Nebraska Kearney
Community Services Fund of Nebraska Omaha
Completely KIDS Omaha
Conservation Fusion Bellevue
Cooper Foundation Lincoln
Cross Training Center Omaha
Dotted i writing services, LLC Omaha
Dundee Community Garden Omaha
Ethiopian Community Association Omaha NE Omaha
Father Flanagan's Boys' Home Nebraska Omaha
Film Streams, Inc. Omaha
Food Bank for the Heartland Omaha
Fremont Area Community Foundation Fremont
Friends of Heron Haven Omaha
Friends of the Mary Riepma Ross Media Arts Center Lincoln
Girls Inc. of Omaha Omaha
Goodwill Industries, Inc. - Omaha Omaha
Gravity, a Center for Contemplative Activism Omaha
Habitat for Humanity of Omaha Omaha
Heartland Big Brothers Big Sisters Lincoln
Heartland Family Service Omaha
Heartland Workers Center Omaha
Heartland Workforce Solutions Omaha
HETRA Gretna
Inclusive Communities Omaha
Inclusive Life Center Omaha
inCOMMON Community Development Omaha
International American Relief Society Lincoln
Iowa Advocates for Mental Health Recovery Omaha
Justice For Our Neighbors-Nebraska Omaha
Kearney Area Community Foundation Kearney
Keep Kids Alive Drive 25 Omaha
League of Women Voters of Greater Omaha Omaha
Lincoln Music Teachers Association Lincoln
Love's Jazz and Arts Center Omaha
March of Dimes Board Omaha
Meeting Potential Lincoln
Metropolitan Community College Omaha
Midwestern Swimming Hastings
National Collegiate Honors Council Lincoln
Nebraska Chamber Players Lincoln
Nebraska Children's Home Society Lincoln
Nebraska Enterprise Fund Omaha
Nebraska Families Collaborative Omaha
Nebraska Friends of Midwives Lincoln
Nebraska Juvenile Justice Association Lincoln
Nebraska Shakespeare Omaha
Nebraska Writers Collective Omaha
NeighborWorks Lincoln Omaha
Nelson Mandela Elementary Omaha
No More Empty Pots Omaha
Nonprofit Association of the Midlands Omaha
Norm Waitt Sr. YMCA South Sioux City Omaha
Omaha Academy of Ballet Omaha
Omaha Healthy Kids Alliance Omaha
Omaha Home for Boys Omaha
Omaha Jitterbugs
Omaha Metro CHADD (Children and Adults with ADHD)
Omaha Permaculture
Omaha Sister Cities Association
Omaha Street School
Omaha Theater Company
OpenSky Policy Institute
Opera Omaha
Orchestra Omaha
Papillion-La Vista Community Theatre
Parkinson's Nebraska
Peoples Health Center
Phelps County Community Foundation, Inc.
PTI Nebraska
Rainwater LLC
Robert M. Merryman Performing Arts Center
Set Me Free Project
Sheltering Tree
Soul Healing Art
Stand For Schools
Stephen Center
Taysia Blue Rescue
The Arc of Nebraska
The Hope Center-Fremont
The Lincoln Arts Council
The Weitz Family Foundation
The Zone Afterschool Program
TMC
United Cerebral Palsy of Nebraska
Urban League of Nebraska
Voices for Children in Nebraska
Volunteers of America - Western Nebraska
WhyArts
Youth Emergency Services

National Organizations
Abila
Accreditation Council for Psychoanalytic Education, Inc.
AdoptAClassroom.org
African Diaspora United, Inc.
Alliance for Strong Families and Communities
Alfred P. Sloan Foundation
America Solidaria U.S.
American Alliance of Museums
American Association of Anatomists
American Association of Physics Teachers
American Association of Teachers of German
American Atheists
American Bladder Cancer Society
American Board of Venous & Lymphatic Medicine
American Brass Chamber Music Association
American Conference of Academic Deans
American Heart Association
American Historical Association
American Jewish Committee
American Medical Association Foundation
American Physiological Society
American Podiatric Medical Association, Inc.
American Red Cross
Americans for the Arts
Americans Promoting Study Abroad
Americans United for Separation of Church and State
Amyloidosis Foundation
Animal Legal Defense Fund
Annie E. Casey Foundation
Anti-Defamation League
Asian Pacific American Legal Resource Center
Association for Jewish Outreach Professionals
Association of American Colleges and Universities
Association of Art Museum Directors
Association of Direct Response Fundraising Counsel
Association of Fundraising Professionals
Association of Immunization Managers
Association of Nature Center Administrators
Astraea Lesbian Foundation for Justice
Baptist Joint Committee for Religious Liberty
Baptist Women in Ministry
Barr Foundation
BoardSource
Brady Campaign and Center to Prevent Gun Violence
Camp Fire
Campion Foundation
Catholic Charities USA
Catholic Mobilizing Network
Celiac Disease Foundation
Center for Health, Environment & Justice
Center for Inquiry
Charles Stewart Mott Foundation
Citizen Schools
CleanSlateNow
Community Letter in Support of Nonpartisanship

Updated June 1, 2018
Page 4

Common Cause
Commonwealth Fund
Council on Foundations
Council for Global Equality
Dance USA
Dementia Society, Inc.
Democracy 21
Destination & Travel Foundation
Dietel Partners, LLC
Disability Rights Advocacy Fund
Easter Seals
Ecology Project International
Engineering Conferences International
Episcopal Relief & Development
Feed the Children
Feeding America
Fidesco USA
Food & Water Watch
Ford Foundation
Free Press
Girl Scouts of the USA
Girls Inc.
Global Integrity
Goodwill Industries International, Inc.
Grantmakers for Effective Organizations
Greater Nonprofits
GuideStar
Habitat for Humanity International
Harbor Compliance
HawkWatch International
Hindu American Foundation
Histiocytosis Foundation
Horizons National
Human Science Institute
Independent Sector
International Essential Tremor Foundation
International Hearing Dog, Inc.
International Performing Arts for Youth
International Primate Protection League
Issue One
Jessie Ball DuPont Fund
Jewish Alliance for Law and Social Action
Jewish Council for Public Affairs
Jewish Federations of North America
Leadership USA
League of American Orchestras
League of Women Voters
Leukemia Research Foundation
Local Learning: The National Network for Folk Arts in Education
Lumina Foundation
Lymphoma Foundation of America
Migraine Research Foundation
Millennium Water Alliance
Mentors International
Morino Ventures, LLC
National 4-H Council
National Alliance of Community Economic Development
National Association of Charitable Gift Planners
National Association of Health Data Organizations
National Association of State Boating Law Administrators (NASBLA)
National Association of Watch and Collectors
National Association for Shoplifting Prevention
NAMI, National Alliance on Mental Illness
National Center for Appropriate Technology
National Center for Fire and Life Safety
National Center on Shaken Baby Syndrome
National Committee for Responsive Philanthropy
National Council of Behavioral Health
National Council of Churches
National Council of Nonprofits
National Council of Tribes
National Dance Education Organization
National Hartford Centers of Gerontological Nursing Excellence
National Human Services Assembly
National Indian Child Welfare Association
National LGBTQ Task Force
National Organization for Albinism and Hypopigmentation
National Runaway Safeline
National Safe Place Network
National Tongan American Society
NEO Law Group
North American Bramble Growers Research Foundation
OPERA America
Partnership for America's Children
Pension Fund of the Christian Church
Philanthropy for Active Civic Engagement
Project Wet Foundation
Project Managers Without Borders
Public Citizen
Rockefeller Brothers Fund
Secular Coalition for America
Senior Executives Association
Seva Foundation
Skillman Foundation
Silicon Valley Community Foundation
Smith’s Food and Drug
Social Velocity
The Arc of the United States
The Aspen Institute
The Association of Junior Leagues International, Inc.
The Commonwealth Fund
The Dibble Institute
The Educational Foundation of America
The George Gund Foundation
The Honor Society of Phi Kappa Phi
The Michael J. Fox Foundation
The Ocean Foundation
The Pulmonary Fibrosis Foundation
The United Methodist Church – General Board of Church and Society
The Voter Participation Center
TIDES
Unemployment Services Trust
Union for Reform Judaism
United Philanthropy Forum
United Soldiers and Sailors of America
United Way Worldwide
University Professional & Continuing Education Association
US Lacrosse
Vasculitis Foundation
Volunteers in Medicine
Volunteers of America
Voto Latino
Wallace Global Fund
WasteWater Education
Weingart Foundation
William and Flora Hewlett Foundation
Words Without Borders
World Day of Prayer USA
World Neighbors, Inc.
Youth Services America
YWCA USA